

# INDEX

<p><b>A</b></p> <p>Accountability reports ..... 233.1</p> <p>Accounting adjustments ..... 71.8</p> <p>Accounts, see Budget accounts.</p> <p>Acquisition of capital assets ..... Part 3</p> <p>Acquisition workforce, training of ..... 112.3</p> <p>Activities, program:</p> <ul style="list-style-type: none"> <li>Basis for classification and coding ..... 82.2</li> <li>In narrative statements ..... 97.3</li> </ul> <p>Actuals ..... 82.17</p> <p>Adjustments to:</p> <ul style="list-style-type: none"> <li>Balances ..... 82.3</li> <li>Budget authority ..... 82.3</li> <li>Gross budget authority and outlays ..... 82.6</li> <li>Obligations ..... 82.4</li> </ul> <p>Administrative expenses:</p> <ul style="list-style-type: none"> <li>Credit reform ..... 85.3(a), 96.5, 97.6</li> <li>Expiring contracts ..... 80.3</li> <li>Limitations ..... 80.7, 81.4 (b), 82.3, 82.14, 83.6</li> </ul> <p>Advance appropriations ..... 20.4, 31.1</p> <p>Advance appropriations (baseline) ..... 80.3</p> <p>Advance approval for changes and exceptions 25.2-25.3</p> <p>Advance funding ..... 20.4</p> <p>Advisory and assistance services ..... 83.7</p> <p>Advisory committees ..... 33.10</p> <p>Agency:</p> <ul style="list-style-type: none"> <li>Coverage ..... 10.4</li> <li>Identification codes ..... Appendix C</li> <li>Investment and debt ..... 86.2, 97.6</li> <li>Mission statement, strategic plans ..... 210.6</li> <li>Responsibility for over-expended/over-obligated amounts ..... 35.1</li> <li>Restructuring ..... 51.5</li> </ul> <p>Aircraft, estimates for Government ..... 33.8</p> <p>Allocation accounts ..... 71.5, 82.15, 86.1, 97.7</p> <p>Allocations, special</p> <ul style="list-style-type: none"> <li>instructions ..... 82.15, 83.7, Exhibit 83C</li> </ul> <p>Allowances ..... 32.2</p> <p>Alternative-fueled vehicles, see Motor vehicles.</p> <p>Amendments ..... 110</p> <ul style="list-style-type: none"> <li>Appropriations language ..... Exhibit 110B</li> <li>Program and financing schedule ..... Exhibit 110C</li> </ul> <p>Annual energy management data report ..... Exhibit 55</p> <p>Annual performance plans/reports. .... Part 2, see also</p> <ul style="list-style-type: none"> <li>Performance plans.</li> </ul> <p>Anticipated supplementals, see Appropriations, supplemental.</p> <p>Antideficiency Act violations ..... 35.1</p> <p>Applicability of instructions ..... 25.1</p>	<p>Appropriations:</p> <ul style="list-style-type: none"> <li>Advance ..... 82.3</li> <li>Available from subsequent year ..... 82.3</li> <li>Available in prior year ..... 82.3</li> <li>Balances ..... 82.3</li> <li>Contingent emergency ..... 111</li> <li>Deficiency ..... 82.3</li> <li>Definite ..... 20.4</li> <li>Enacted for the current year ..... 96.1-96.2</li> <li>Explanations ..... 96.7</li> <li>Indefinite ..... 20.4</li> <li>Justification ..... 51</li> <li>Loans, direct and guaranteed ..... 96.5</li> <li>Multi-year ..... 31.7</li> <li>Permanent ..... 97.6</li> <li>Requests in thousands of dollars ..... 86.4</li> <li>Special and trust fund ..... 86.6</li> <li>Supplemental, anticipated for the current or budget year:</li> <ul style="list-style-type: none"> <li>In budget schedules ..... 82.10, 110.3</li> <li>Definitions ..... 110.2</li> <li>Justification of ..... 51.10, 110.3</li> <li>Language submissions ..... 96.2</li> <li>In limitations ..... 82.14</li> <li>Materials required for Congress ..... 110.1, 110.4</li> <li>Materials required for OMB ..... 82.10, 110.3</li> <li>Narrative statements ..... 97.1</li> </ul> </ul> <p>Appropriations language ..... 96</p> <ul style="list-style-type: none"> <li>Budget amendments ..... Exhibit 110B</li> <li>Credit programs ..... 96.5</li> <li>General provisions, print material</li> <ul style="list-style-type: none"> <li>submission ..... Exhibit 96B</li> </ul> <li>Print material submission ..... Exhibit 96A</li> <li>Supplemental requests ..... Exhibit 110A</li> <li>Supplements, print material</li> <ul style="list-style-type: none"> <li>submission ..... Exhibit 96B</li> </ul> </ul> <p>Assets:</p> <ul style="list-style-type: none"> <li>Acquisition of capital assets ..... Part 3</li> <li>Federal credit ..... 85</li> <li>Financial management of assets ..... 52</li> <li>Leases of capital assets ..... 33.4</li> </ul> <p>Assumptions, basic ..... 30</p> <p>Audited financial statements ..... 52.4, Exhibit 52</p> <p>Authority to borrow ..... 20.4, 82.3</p> <p>Authorizing legislation ..... 82.10, 96.4, 97.3</p> <p>Automated budget submissions ..... 79</p> <p>Automatic calculations ..... 81.2</p> <p>Awards ..... 32.2</p>
---	--

**B**

Balance sheet ..... 86.2, Exhibit 86B  
Balances:  
Contingent emergency appropriations ..... 111  
Contract authority ..... 82.3, 86.7  
Obligated ..... 20.4, 82.4  
Reporting of ..... 82.4  
Unavailable collections ..... 86.6  
Unobligated ..... 20.4, 82.3  
Baseline, definition of ..... 20.3  
Baseline estimates:  
Development of ..... 80  
In MAX schedules S and K ..... 81  
Supporting materials ..... 100.2  
Basis for proposals ..... 30.1  
BEA (BEACAT) estimates crosswalk ..... Exhibit E6  
BEA data classification ..... 81.3  
BEA questions and problems (BEACK01) ..... Exhibit E1  
Benefit payments ..... 32.4, 33.11  
Benefits, personnel ..... 32.4-32.5  
Bonuses ..... 32.2  
Borrowing authority ..... 82.3  
Budget account structure ..... 71.1-71.3  
Advance approval of changes ..... 71.3  
Relationship of justification to ..... 51.4  
Relationship of programs to ..... Exhibit 51  
Budget accounts:  
Account level detail reporting ..... 70.2  
Account sequence in Budget Appendix ..... 95.2-95.3  
Budget Account Title file (BAT) ..... 79.1  
Establishment of new ..... 79.3  
Relationship to Treasury accounts ..... 71.1  
Reporting information ..... 71  
Budget Appendix, materials required for ..... 95.4  
Budget authority:  
Analysis of ..... 81  
Appropriations, see Appropriations.  
Authority to borrow, see Authority to borrow.  
Automatic calculations ..... 81.2  
Availability of ..... 20.4 (c)  
In budget schedules ..... 81.2, 82.3  
Contract authority, see Contract authority.  
Definite, definition of ..... 20.4 (d)  
Indefinite:  
Definition of ..... 20.4 (d)  
Treatment of ..... 82.3  
Limitations on ..... 20.4  
Net ..... 82.6  
Spending authority from offsetting collections 20.4(b)  
Budget authority and outlays, analysis of ..... 81  
Budget concepts ..... 20

Budget data system ..... 79  
Budget decisions: ..... 36.1  
Materials required after ..... 70.1, 100  
Budget Enforcement Act categories 20.9 (a), 80.3-80.7  
Budget justification materials:  
Congressional ..... 112.3  
Financial management ..... 52.4  
Initial submission ..... 51  
Budget laws, basic ..... 15  
Budget and Accounting Act ..... 15.2  
Budget Enforcement Act ..... 15.3  
Federal Credit Reform Act ..... 15.5  
Government Performance and Results Act ..... 15.4  
Budget plan schedule (Defense) ..... 86.3  
Budget preparation system, see MAX budget system.  
Budget process, overview ..... 10  
Budget submission, revisions to after final budget decisions ..... 100.1  
Budget submissions:  
Additional information ..... 58  
General contents ..... 27  
Budget terms ..... 20.3  
Budgetary resources:  
Available for obligation ..... 82.3  
Definition of ..... 20.3  
Bureau identification codes ..... Appendix C  
Business-type statements ..... 86.2

**C**

Capital assets:  
Acquisition of ..... Part 3  
Capital asset plan ..... Exhibit 300, Part 3  
Cost, schedule, and performance goals ..... 300.9  
Definitions ..... 300.4  
Full funding of ..... 31.4, 300.6  
Leases ..... 33.4, Appendix B  
Planning, budgeting and acquisition ..... Part 3  
Planning and investment control ..... 31.8  
Relationship to information technology requirements ..... 53, 300.9  
Requirements ..... 300.3  
Capital investment ..... 82.3, 84, Part 3  
Capital leases ..... Appendix B  
Capital planning and investment control ..... 31.8  
Capital transfers ..... 82.3  
Cash-equivalent transactions ..... 20.8  
Character classification codes ..... 84  
Research and development ..... Exhibit 84B  
Summary ..... Exhibit 84A  
Chief financial officers, responsibilities ..... 52  
Circulars, list of, see after Index.

Citations, legal:	
On language submissions .....	96.4
In narratives .....	97.3
Civil rights, considerations in agency estimates .....	31.3
Classifications:	
Activity .....	82.2
Budget Enforcement Act categories (mandatory, discretionary) .....	20.9 (a), 80.3-80.7, 81.3
Character .....	84
Functional .....	20.3
Object .....	83
Receipt .....	80.1, 81.3, 81.4 (e), 84.3 (b), 84.4
Clearance:	
Accountability reports .....	36.3
Budget materials .....	36.3
Changes in President's budget .....	36.4
Press releases .....	36.3
Testimony and communications with Congress .....	36.3
Coastal Barrier Resources Act .....	33.12
Codes, account identification .....	79.2
Codes, OMB-Treasury agency/bureau .....	Appendix C
Cohort .....	85.3 (c)
Collections .....	20.7, 35.5
Mandatory (baseline) .....	80.5
Commercial or industrial type activities .....	31.9
Committees, see Advisory committees.	
Communications-electronics systems, spectrum-dependent .....	33.18, 34.3
Compensable workyears .....	86.1
Compensation, personnel .....	32.2
Compensation cost-of-living adjustment (COLA) .....	80.4
Comprehensive income .....	86.2
Computer acquisitions and operations .....	53, Part 3
Computer materials .....	79
Concepts, budgetary .....	20
Congressional Budget Office .....	10.5
Congressional budget process .....	10.5
Congressional consultation (strategic plans) .....	210.12
Congressional materials, OMB clearance of .....	36.3
Congressional testimony and communications .....	36.2
Consolidated accounts and schedules .....	71.7, 82.13, 97.7
Construction programs (public works) .....	Part 3, 33.1-33.3, 84.4
Construction programs (public works) in the District of Columbia and National Capital area .....	34.2
Consultants, special rates for .....	32.2
Contingent emergency funding .....	111
Releasing .....	Exhibit 111
Continuing resolutions .....	96.2
Contract authority .....	20.4, 82.3-82.4, 86.7
Contractor accounting and reporting .....	52.6, Exhibit 52
Contractor claims .....	33.13
Coordination with other agencies .....	34
Coverage .....	10.4
Credit, summary of requirements .....	85.8
Credit financing account(Schedule P)line entries .....	82.16
Credit programs .....	33.14, 85, 96.5, 97.6
Credit programs (baseline) .....	80.2
Credit reform .....	85
Credit Reform Act, Federal .....	15.5
Credit subsidy calculation .....	85.4
Crosswalks .....	Appendix E
Current services, definition of .....	20.3
Current services estimates, See Baseline estimates.	
Current year data, reporting basis .....	35.3
Customer service, basis for estimates .....	31.2
<b>D</b>	
Date of submission, see Timing of submission.	
Decisions, budget .....	36.1
Defaults, guarantee claims .....	85.3 (b), 85.10
Deferrals .....	20.3, 82.9, 112.1
Deficiency appropriations .....	82.3, 82.7
Definite appropriations .....	20.4, 82.3
Diagnostic reports .....	Appendix E
Direct loans .....	85.3 (d), 85.9-85.10, 96.5, 97.6
Direct spending (baseline) .....	80.4
Disclosure with respect to the budget .....	36.5
Discount rate .....	85.3 (g)
Discretionary classifications (BEA) .....	20.9 (a), 80.3-80.7
Discretionary spending .....	20.3, 20.9 (a)(b), 81.3
Discretionary spending and collections (BEA) .....	80.3
Distribution of budget authority and outlays .....	82.13
Drug control programs .....	56
<b>E</b>	
Economic assumptions .....	30.3
Edit checks .....	Appendix D
Electronic recordkeeping and transactions .....	31.8
Emergency appropriations .....	20.9 (b)
Emergency funding:	
Contingent .....	111
Releasing contingent .....	Exhibit 111
Employee travel, estimates for .....	33.25
Employment:	
Definitions .....	32.1
FTE diagnostic report (CKFTEOBS) .....	Exhibit E3
In personnel summary .....	86.1
Policies on .....	32.2-32.3
Employment estimates .....	32.2-32.3, 83.7, 86.1
Energy costs, information on .....	55
Energy management data report .....	55
Equal opportunity .....	31.3

Erroneous payments . . . . .	57	Personnel summary (Schedule Q) . . . . .	86.1
Information on accounts required to report.Exhibit	57	Full funding . . . . .	31.4, Part 3
Estimates and proposals, developing . . . . .	30-35	Full-time equivalent employment . . . . .	32.1-32.3
Exceptions to Circular No. A-11, requests for . . .	25.2	Functional classification...20.3, 79.3, 83.3, Exhibit	79B
Executive Branch review, agencies not subject to .	25.1	Fund type and codes . . . . .	79.3
Executive budget formulation process . . . . .	10.5	Fund types . . . . .	20.11
Executive orders, list of, see after Index.			<b>G</b>
Exempt/sequesterable . . . . .	81.3, see also Budget Enforcement Act.	Galley proofs, revising . . . . .	Exhibit 95
Experts, special rates for . . . . .	32.2	General provisions, print material submission . . . . .	Exhibit 96B
Expired accounts . . . . .	20.4, 82.2-82.6, 96.6	General Services Administration (GSA), rental payments to . . . . .	54
Explanation of print materials . . . . .	Exhibit 95	Goals for annual performance, program performance, and strategic plans, definitions . . . . .	200.2
Explanations of appropriations language . . . . .	96.7	Government Corporation Control Act . . . . .	97.6
		Government equity, in business-type budget statements . . . . .	86.2
		Government Paperwork Elimination Act (GPEA) .	31.8
		Government Performance and Results Act . . . . .	15.4
		Implementation . . . . .	200
		Government perquisites . . . . .	31.5
		Governmental receipts . . . . .	79.3, 81.4 (e)
		Government-sponsored enterprises .	25.1, 27.3, 86.2
		Gramm-Rudman-Hollings, reductions . . . . .	82.8
		Grants management . . . . .	52.4, 53.6
		Grants to State and local governments . . . . .	84, 100.1, 100.3
		GSEs . . . . .	25.1, 27.3, 86.2
		Guaranteed loans . . . . .	85.9-85.10, 96.5, 97.6
		Guide to OMB Circular A-11, see Guide at beginning of document.	
			<b>H</b>
		Hospital care, reimbursements for . . . . .	33.6
		Hourly rates . . . . .	32.2
			<b>I</b>
		Identification codes, account . . . . .	79.2
		Income, net, in statements of operations . . . . .	86.2
		Indefinite appropriations . . . . .	20.4
		Industrial activities, compliance with Circular No. A-76 . . . . .	31.9
		Inflation:	
		In baseline estimates . . . . .	80.3(b)
		Economic assumptions . . . . .	30.3
		Information technology .	33.22, 53, Exhibit 53, Part 3
		Infrastructure investment . . . . .	51.6
		Initial budget submission:	
		Revisions to after final budget decisions . . . . .	100.1
		What do I include . . . . .	27.2, 50
		Inpatient care facilities . . . . .	33.7
		Inspectors general, information on . . . . .	58.2

Interagency groups . . . . .	33.10	Mandatory collections (baseline) . . . . .	80.5
Interfund transactions . . . . .	20.7	Mandatory spending . . . . .	20.9 (a)
International travel . . . . .	100.6	Material required after passback . . . . .	27.3
Intragovernmental revolving funds, see Revolving funds.		MAX budget system:	
Intragovernmental transactions . . . . .	20.7	Agency use, cost distribution . . . . .	31.6
Investment and non-investment spending . . . . .	84	Crosswalks . . . . .	Appendix E
Investments in Federal securities . . . . .	20.12, 82.7, 82.18	Edit checks . . . . .	Appendix D
Investments in non-Federal securities . . . . .	20.12	Line numbers, summary of . . . . .	79.5, 81.4
<b>J</b>		MAX budget data . . . . .	79, Exhibits 79A-B
Judicial Branch . . . . .	25.1	MAX schedules, see Schedules, MAX.	
Judicial Branch agencies . . . . .	25.1	Overview and summary . . . . .	79.5
Justification of budget submission . . . . .	51, 112.3	Relationship to printing process . . . . .	95.4-95.6
Justifications, supplemental estimates . . . . .	110.3	System requirements . . . . .	79.1
<b>L</b>		Use of . . . . .	31.6, 79
Laboratories, estimates for . . . . .	33.1	MAX schedules, see Schedules, MAX.	
Language, appropriations . . . . .	96	Means and strategies in an annual performance	
Later transmittals . . . . .	110	plan . . . . .	220.11
Laws, basic budget . . . . .	15	Medical care facilities . . . . .	33.7
Lease-purchases . . . . .	Appendix B	Merged accounts . . . . .	71.6, 82.13, 97.7
Leases, operating . . . . .	Appendix B	Mid-session review . . . . .	112.2
Leases of capital assets . . . . .	33.4, Appendix B	Modifications of loans . . . . .	85.3 (n), 85.6
Legal citations, see Citations, legal.		Motor vehicles . . . . .	33.9, 100.4
Legislation, authorizing . . . . .	82.10, 96.4, 97.3	Multi-year appropriations . . . . .	31.7
Legislative Branch . . . . .	25.1	<b>N</b>	
Legislative proposals . . . . .	79.2	Narrative statements . . . . .	97
Legislative proposals (baseline) . . . . .	80.2	Analysis of programs financed by multiple budget	
Limitation codes in MAX budget system . . . . .	81.4 (b)	accounts . . . . .	Exhibit 97
Limitations (baseline) . . . . .	80.7	Citations, legal . . . . .	97.3
Limitations on credit programs . . . . .	81.4 (b), 85.10	Consolidated schedules and merged accounts . . . . .	97.7
Limitations on revolving and trust funds . . . . .	20.11, 81.4 (b), 82.14, 83.6	Credit . . . . .	97.6
Line codes (Schedules A, S, R, K) . . . . .	81.4	Performance goals and indicators . . . . .	97.4
Liquidating accounts . . . . .	20.3, 85.3 (i), Exhibits 85I-K, 85.11, 97.6	Revolving funds . . . . .	97.6
Unobligated balances in . . . . .	58.3	Transfers in the estimates . . . . .	97.7
Liquidation of contract authority . . . . .	82.3	National Science and Technology Council (Conduct of NSTC crosscuts) . . . . .	84.4
Loan asset sales . . . . .	82.3, 85.3 (j), 85.7	National security crosscut . . . . .	33.17
Loan subsidy data . . . . .	85.4, 85.9	Negative budget authority . . . . .	80.3 (g)
Loans:		Negative subsidies . . . . .	82.16, 85.3 (p), 85.12
Direct . . . . .	20.3, 85.3 (d), 85.9-85.10, 96.5, 97.6	Non-Federal securities, investments in . . . . .	20.12
Guaranteed . . . . .	20.3, 85.3 (k), 85.9-85.10, 96.5, 97.6	Non-pay, definition . . . . .	80.3, 81.3, 83.8
<b>M</b>		Nuclear reactors . . . . .	34.1
Mail, estimates for official . . . . .	33.16	<b>O</b>	
Management improvement . . . . .	31.8	Object class codes and titles . . . . .	83.7, Exhibit 83A
Management information and issues:		Object class line numbers . . . . .	83.7-83.16, Exhibit 83A
Financial . . . . .	52	Object class prefix . . . . .	83.5-83.6, 83.17, Exhibit 83A
Performance . . . . .	31.8	Object class schedules . . . . .	83.17, Exhibits 83B-C
Management problems and reforms . . . . .	220.9	Object classification for:	
Mandatory (BEACAT) estimates crosswalk. Exhibit E6		Administrative expense limitations . . . . .	83.6, 83.16
Mandatory classifications (BEA. . . . .	20.9 (a), 80.3-80.7	Advisory and assistance services . . . . .	83.7
		Allocations . . . . .	83.4, 83.7, 83.17, Exhibit 83C
		Education and training . . . . .	83.11

## INDEX

---

Federal civilian retirement .....	83.13	Past year data, reporting basis .....	35.2, 82.18
Information technology .....	83.10	Pay, definition .....	80.3, 81.3, 83.8
Intergovernmental Personnel Act .....	83.16	Pay raises .....	32.2, 32.6
Intragovernmental transactions .....	83.15	Pay rates, experts and consultants .....	32.2
Limitations on administrative and other expenses .....	83.6, 83.16	PAYGO .....	20.3, 20.9 (c)
Limitations on revolving and trust funds expenses .....	83.6, 83.17	Payments between accounts, see Transfers.	
Military retirement .....	83.14	Payroll costs, Federal .....	32.6
Overtime pay .....	83.7	Pension Costs .....	32.5
Permanent change of station .....	83.9	Performance goals and indicators .....	31.8, 51.7, 97.4
Personnel compensation .....	83.7	Annual plans .....	220.9
Real property .....	83.12	Performance management .....	31.8, Part 2
Reimbursable obligations .....	83.5	Performance measurement, annual plans, alternative form of .....	220.15
Reimbursements .....	83.5	Performance measures, financial management .....	52.4
Relocation expenses .....	83.9	Performance of commercial activities .....	31.9
Obligated balances, see Balances, obligated.		Performance plans:	
Obligations:		Annual (in general) .....	220
In budget schedules .....	82.4	Goals and indicators .....	220.9
Certification .....	51.1	Relationship between budget and .....	220.8
Concept of .....	20.5	Relationship between strategic plans and .....	210.9
By program activity .....	82.2	Timing of submissions .....	220.2
Reporting .....	82.2	Permanent change of station .....	83.9
Offsetting collections .....	20.7	Personnel compensation:	
Automatic calculations .....	81.2	Basis for estimates .....	32.2, 81.3, 83.8
Classification .....	81.4 (c)	In object classification schedule .....	83.7
Estimates of .....	35.5	Pay in the baseline .....	83.8
In program and financing schedules .....	82.3, 82.6	Personnel estimates .....	32.2
Receipt account data .....	81.3, 81.4 (e), 84.3 (b), 84.4	Personnel summary .....	86.1
Offsetting receipts .....	20.7, 81.4 (c)	Physicians comparability allowances, estimates for .....	32.2
OMB contacts .....	see Guide	Policies, basic .....	30
Operating leases .....	Appendix B	Policy, Administration .....	31
Operations, statement of .....	86.2	Policy estimates, budget authority, outlays, receipts .....	81
Outlays:		Pollution control and treatment, see Environmental matters.	
Analysis of .....	81	Postage, see Mail.	
Automatic calculations .....	81.2, 82.5	Premium or discount on investments .....	20.12 (b)
Calculations .....	81.2, Exhibits 81B-C	Premium pay .....	32.2
Concept of .....	20.6	Print materials .....	95
Estimates of .....	35.6	Privacy policies .....	31.8, 53.1, 300.9
Line codes .....	81.4 (d), 82.5	Program accounts .....	85
Rates .....	35.7, 81.2	Appropriations language .....	96.5
Reporting .....	82.5-82.6	Data requirements .....	85.9
Outyear .....	20.3	Definition .....	85.3 (s)
Outyear policy estimates .....	30.2	Narrative statements .....	97.6
Over-expended amounts .....	35.1	Schedule P .....	Exhibit 85A
Over-obligated amounts .....	35.1	Schedule U .....	Exhibit 85B
Overtime pay .....	32.2, 83.7	Program and financing (Schedule P), relationships between selected lines .....	82, Exhibit 82A
<b>P</b>			
P and F schedule, see Program and financing ; see also Schedules, MAX.		Automatic generation of data .....	Exhibit 82B
Passback, materials required after .....	70.1, 100	Reconciliation of P&F schedule transfers .....	Exhibit E5
Program evaluation .....		Program evaluation .....	51.9

- Program performance reports, annual ..... 230  
 Programs financed by multiple budget accounts,  
     analysis of ..... Exhibit 97  
 Proprietary receipts ..... 20.7, 79.3, 81.3  
 Public enterprise funds, see Revolving funds.  
 Public works programs, see Construction programs.

**R**

- Radio spectrum-dependent communications-electronics  
     systems ..... 33.18, 34.3  
 Real property purchase ..... 33.5  
 Reappropriations ..... 20.4 (h), 82.3  
 Receipts:  
     Account identification codes ..... 79.2  
     Baseline estimates ..... 81  
     Character classification ..... 84.3 (b), 84.4  
     Concepts ..... 20.7 (b)  
     Data classification ..... 81.3, 81.4 (e)  
     Establishment of new accounts ..... 79.3  
     Estimates of collections ..... 35.5  
     Estimating problems (CKRCPTS) ..... Exhibit E4  
     Explanations for changes in ..... 58.1  
     General policies ..... 35.5  
     Justification materials ..... 58.1  
     Line codes ..... 81.4 (e)  
     MAX line numbers ..... 79.5, 81.4 (e)  
     MAX schedules description ..... 79.5  
     Negative subsidies ..... 85.12  
     Requirements for schedules R and K ..... 81.3  
     In schedule on unavailable collections ..... 86.6  
     In status of funds schedule ..... 86.5  
     Tax provisions ..... 33.23  
     Type ..... 79.3  
 Records storage ..... 33.19  
 Recovery of prior year obligations, see Budgetary  
     resources.  
 Reductions, sequester (baseline) ..... 80.2  
 Refunds ..... 20.10  
 Regulations (baseline) ..... 80.2  
 Reimbursable obligations ..... 20.3, 20.5, 82.2, 83.5  
 Reimbursements ..... 71.4, 83.5  
 Relation of justification to account structure ..... 51.4  
 Relocation expenses ..... 83.9, 100.5  
 Remedial environmental projects ..... 33.20  
 Rental payments for space and land ..... 54  
 Rental payments to GSA/others ..... Exhibit 54  
 Reorganizations ..... 82.11  
 Reporting, account level detail ..... 70.2  
 Reprinted galleys ..... 95.6  
 Rescissions ..... 82.3, 82.9, 112.1  
 Research and development activities ..... 84

- Research and development character classification  
     codes ..... Exhibit 84B  
 Resources, analysis of ..... 51.3  
 Results Act, agencies covered by ..... 200.3  
 Retirement costs ..... 32.2, 32.5  
 Revolving funds:  
     Feeder accounts ..... 71.6  
     Financial statements for ..... 86.2  
     Limitations on the use of ..... 82.14, 83.6  
     Narrative statements for ..... 97.6  
 Risk categories ..... 85.3 (u)  
 Rounding, rule for ..... 95.6 (d)

**S**

- Schedules, MAX:  
     Schedule A (Budget authority and outlays-  
        policy) ..... 79.5, 81  
     Schedule C (Character classification) ..... 79.5, 84  
     Schedule D (Budget plan) ..... 79.5, 86.3  
     Schedule E (Financial-statement of  
        operations) ..... 79.5, 86.2, Exhibit 86A  
     Schedule F (Financial-balance sheet) ..... 79.5, 86.2,  
        Exhibit 86B  
     Schedule G (Direct loans) ..... 79.5, 85.10,  
        Exhibits 85D, 85J  
     Schedule H (Guaranteed loans) ..... 79.5, 85.10,  
        Exhibits 85G, 85K  
     Schedule I (Contract authority) ..... 79.5, 86.7  
     Schedule J (Status of funds) ..... 79.5, 86.5  
     Schedule K (Receipts data-baseline) ..... 79.5, 81  
     Schedule N (Unavailable collections) ..... 79.5, 86.6  
     Schedule O (Object classification) ..... 79.5, 83.7  
     Schedule P (Program and financing) ..... 79.5, 82,  
        82.17, Exhibits 82A-B  
     Crosswalk--Schedule P, TAR, SF 133 . Exhibit E8  
     Crosswalk--Schedules P, N, J ..... Exhibit E7  
     Supplemental requests/amendments ..... Exhibit 110C  
     Schedule Q (Personnel summary) ..... 79.5, 86.1  
     Schedule R (Receipts data-policy) ..... 79.5, 81  
     Schedule S (Budget authority and outlays-  
        baseline) ..... 79.5, 81  
     Schedule T (Budget year appropriations  
        requests) ..... 79.5, 86.4, Exhibit 86C  
     Schedule U (Loan levels and subsidy) ..... 79.5, 85.9,  
        Exhibit 85B  
     Schedule W (General fund credit receipt  
        accounts) ..... 79.5, 95  
     Schedule Y (Financing accounts-baseline) 79.5, 85.10  
 Scope of the estimates ..... 30.2  
 Scorekeeping guidelines ..... Appendix A  
 Scoring lease-purchases and leases of capital  
     assets ..... Appendix B

## **INDEX**

---

Security policies . . . . .	31.8	Terms and concepts . . . . .	20
Sequesterable/exempt . . . . .	81.3	Timing of submission:	
Severance pay . . . . .	32.2	After passback . . . . .	27.3
SF 133, TAR, Schedule P crosswalk . . . . .	Exhibit E8	Financial management . . . . .	52.3
Shared revenues . . . . .	84.4	Information technology . . . . .	53.4
Space, rental of, see Rental payments.		Initial OMB submission . . . . .	27.1-27.2, 50.2
Space and related requirements . . . . .	33.21	Overview . . . . .	10.5
Space budget justification . . . . .	54.4, Exhibit 54	Tort claims, estimates of . . . . .	33.24
Special funds . . . . .	20.11 (b)	Transactions between appropriations and funds . . . . .	20.4
Special schedules . . . . .	79.5, 86	Transfers:	
Spectrum-dependent communications-electronics systems . . . . .	33.18, 34.3	Concept of . . . . .	20.4 (j)
Spending authority . . . . .	20.4	In the estimates . . . . .	82.12, 97.7
Spendout, see Outlays.		Between Federal accounts . . . . .	35.4, 82.3-82.4, 82.12
Statement of operations . . . . .	86.2, Exhibit 86A	Reconciliation of P&F schedule transfers (TRANSFERS) . . . . .	Exhibit E5
Status of contract authority . . . . .	86.7	Of resources . . . . .	82.12
Status of funds . . . . .	86.5	Responsibilities in reporting . . . . .	35.4
Crosswalk between Schedules P, N, J . . . . .	Exhibit E7	Travel:	
Statutory references, see Citations, legal.		Estimates for . . . . .	33.25
Strategic plans:		International . . . . .	100.6
Agency mission statement . . . . .	210.6	Treasury Annual Report, agreement with . . . . .	35.2, 82.18
External factors . . . . .	210.10	Treasury debt buyback . . . . .	20.12 (a)
General goals and objectives . . . . .	210.7	Trust funds:	
In general plans and . . . . .	210.9	Definition of . . . . .	20.11 (c)
Interim adjustments to . . . . .	210.2	Limitation on the use of . . . . .	82.14, 83.6, 83.17
Means and strategies in a . . . . .	210.8	Status of . . . . .	86.5
Program evaluation . . . . .	210.11	<b>U</b>	
Relationship between annual performance plans . . . . .	51.8	Unappropriated receipts . . . . .	86.6
Streamlining . . . . .	Part 2, 210	Unavailable collections:	
Structural barriers . . . . .	33.1	Crosswalk between Schedules P, N, J . . . . .	Exhibit E7
Style of budget presentation . . . . .	95.6	Schedule on . . . . .	86.6
Subactivity structures . . . . .	82.2	Unemployment compensation . . . . .	32.7
Subfunctional classification . . . . .	81.3, Exhibit 79B	Unit cost . . . . .	30.5
Submission of budget materials . . . . .	27.1	Unobligated balances, see Balances, unobligated.	
Subsidy data, credit . . . . .	85.4, 85.9	Unpaid obligations . . . . .	82.2-82.4, 82.7
Subsidy reestimates . . . . .	85.3 (t), 85.5, 85.9	Unrealized discounts . . . . .	20.12 (d)
Summary and highlight statement . . . . .	51.1	User charges . . . . .	20.3, 31.10
Summary of budget authority and outlays . . . . .	51.1, 86.8	Definition of . . . . .	20.3
Supplemental appropriations . . . . .	110	User fees . . . . .	20.3, 20.7(d), 31.10, 79.3, 81.3
see also Appropriations; Appropriations language.		Definition of . . . . .	20.3
Supplemental requests:		<b>V</b>	
Appropriations language . . . . .	Exhibit 110A	Vacancies . . . . .	32.2
Program and financing schedule . . . . .	Exhibit 110C	Verification and validation of data, annual	
Supplements, mandatory (baseline) . . . . .	80.6	plans . . . . .	220.12
Supplements (baseline) . . . . .	80.2	<b>W</b>	
Systems acquisition . . . . .	33.22	Water and sewer payments to DC . . . . .	33.26
<b>T</b>		Within-grade increases . . . . .	32.2
TAR, SF 133, Schedule P comparison . . . . .	Exhibit E8	Work process redesign . . . . .	51.5
Tax expenditures . . . . .	33.23, 34.4	Workforce planning and restructuring . . . . .	31.11, 220.11
Telecommunications systems . . . . .	34.3, 53	Workload growth . . . . .	30.4
		Workyears, see Full-time equivalent employment.	